

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

IN RE: Quintus Corporation, et al.

Avaya, Inc.)	
)	
Appellant,)	C.A. No. 06-769 (SLR)
)	
v.)	
)	
KURT F. GWYNNE, Chapter 11)	Bankruptcy Case No. 01-00501 through
Trustee,)	01-00503 (MFW)
)	
)	Adv. 04-53074
Appellee.)	AP 06-06-73

**APPENDIX TO
REPLY BRIEF OF DEFENDANT AVAYA
IN SUPPORT OF ITS APPEAL FROM AN ORDER
OF THE BANKRUPTCY COURT**

ROSENTHAL, MONHAIT & GODDESS, P.A.
Jeffrey S. Goddess (Del. Bar. No. 630)
919 N. Market Street, Suite 1401
Wilmington, DE 19801
jgoddess@rmgglaw.com
(302) 656-4433

- and -

SIDLEY AUSTIN LLP
James D. Arden
787 Seventh Avenue
New York, NY 10019
(212) 839-5300

May 23, 2007

Attorneys for Appellant

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Quintus Corporation
Account Reconciliation

QUINTUS

Fiscal Period:

May-01

Subsidiary:

Quintus

Account Number & Name:

Number: 3213-3260

Name: Sales Tax Payable

Prepared By: Lisa Facka

Date: July 2, 2001

Approved By:

Date:

Robert Beck
7/6/01

Recon Cover Sheets

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Quintiles Corporation
 Quarters Sales Tax Payable - 3213-3262
 As of 5/31/01

Account	Description	Balance @ 4/30/01	May-01 Activity	Balance @ 5/31/01	
			Payments	Expenses	
3213	California Sales Tax Payable				
	Apr-01 Sales Tax Payable	(2,141.28)	2,141.28	-	
	May-01 Sales Tax Payable		(8,970.71)	(8,970.71)	
	Mustang Sales Payment		857.77	857.72	
	Total California Sales Tax Payable	(2,141.28)	2,896.00	(9,112.95)	(9,112.95)
3216	New Jersey Sales Tax Payable				
	Mustang Sales Tax Payment	213.75		213.75	
	April-25-01 Sales Tax Payable	(796.50)		(796.50)	
	May-01 Sales Tax Payable		293.65	(10,800.00)	(10,800.00)
	Total New Jersey Sales Tax Payable	(582.75)	-	(11,382.75)	(11,382.75)
3217	Texas Sales Tax Payable				
	Oct-02 Use Tax Payable	(1,412.75)	1,412.75	-	
	Mar-01 Sales Tax Payable	(7.94)	7.94	-	
	Acuity Sales Tax Payment		1,114.99	1,114.99	
	Total Texas Sales Tax Payable	298.51	2,535.75	1,114.99	1,114.99
3218	Indiana Sales Tax Payable				
	Dec-02 Invoice	900.00		900.00	
	Mar-01 Sales Tax Payable	(2,527.80)		2,527.80	
	Total Indiana Sales Tax Payable	(1,627.80)	-	900.00	900.00
3220	Georgia Sales Tax Payable				
	July-00 Sales Tax Payable	(1,184.98)	1,184.98	-	
	Total Georgia Sales Tax Payable	(1,184.98)	1,184.98	3,000.00	3,000.00
3221	Massachusetts Sales Tax Payable				
	Jun-00 Use Tax Payable	(308.87)		308.87	
	Jul-00 Sales Tax	(282.52)		387.52	
	Aug Use Tax	(205.31)		285.31	
	Mustang Sales Tax Payment	287.00		287.00	
	Total Massachusetts Sales Tax Payable	(615.72)	-	982.72	287.00
3222	Florida Sales Tax Payable				
	Mustang Sales Tax Payment	2,125.95		-	2,125.95
	Total Florida Sales Tax Payable			-	2,125.95
3223	Dec-98 Sales Tax Payable in Jan-00				
	Aug Use Tax	(250.46)		(250.46)	
	Nov-00 Sales Tax Payable	(428.86)		(428.86)	
	Jan-01 Sales Tax Payable	(5,436.89)		(5,436.89)	
	April-25-01 Sales Tax Payable	(2,783.59)		(2,783.59)	
	Total Missouri Sales Tax Payable	(7,544.80)	-	(1,137.49)	(8,322.39)
3225	New York Sales Tax Payable				
	Nov-01 Sales Tax Payable		(3,298.65)	(3,298.65)	
	Total New York Sales Tax Payable		(3,298.65)	(3,298.65)	(3,298.65)
3226	North Carolina Sales Tax Payable				
	Dec-98 Invoice	(2,700.00)		(2,700.00)	
	Dec-98 Sales Tax Payable in Jan-00	(10,887.36)		(10,887.36)	
	Feb-00 Invoice	4,022.90		4,022.90	
	Aug Sales Tax	(25,309.00)		(25,309.00)	
	Nov-00 Sales Tax Payable	(5,900.30)		(5,900.30)	
	Total North Carolina Sales Tax Payable	(56,845.26)	-	(54,645.26)	(54,645.26)
3227	Colorado Sales Tax Payable				
	Sep-97 Invoice	(3,780.84)		(3,780.84)	
	Nov-97 Invoice	(5,217.90)		(5,217.90)	
	Nov-98 Credit Memo	608.00		608.00	
	Dec-98 Invoice	(1,045.29)		(5,845.29)	
	Use Tax	188.88		188.88	
	Use Tax	(784.80)		(784.80)	
	Total Colorado Sales Tax Payable	(9,445.55)	-	(9,894.55)	(9,894.55)
3228	Ohio Sales Tax Payable				
	Sep-98 Invoice	(683.45)		(683.45)	
	Dec-98 Invoice	(7,007.00)		(7,007.00)	
	Jan-00 Sales Tax	(19,900.00)		(19,900.00)	
	Jul-00 Sales Tax	(3,208.50)		(3,208.50)	
	Aug Use Tax	(1,508.80)		(1,508.80)	
	Sept Sales Tax	2,504.70		(1,508.80)	
	Feb-01 Sales Tax Payable	7,110.00		7,110.00	
	Total Ohio Sales Tax Payable	(22,781.30)	-	(22,781.30)	(22,781.30)
3229	Pennsylvania Sales Tax Payable				
	Mustang Payment	(300.00)		(300.00)	
	Mustang Sales Tax Payment	2,012.17		2,012.17	
	Total Pennsylvania Sales Tax Payable	1,712.17		1,712.17	1,712.17
3233	Wisconsin Sales Tax Payable				
	Mar-01 Sales Tax Payable	1,571.25		1,571.25	
	Total Wisconsin Sales Tax Payable			1,571.25	1,571.25
3234	Utah Sales Tax Payable				
	Sales Tax Payable	(1,666.78)	1,666.78	-	
	Total Utah Sales Tax Payable	(1,666.78)		-	
3242	Connecticut Sales Tax Payable				
	April-25-01 Sales Tax Payable	(1,420.00)		(1,420.00)	

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CH Sales Tax Reconcil Form Sales Tax Reconciliation FY01/Quater FY01.sh May-01 3213-3262 Rec Araya

07/02/2001
04:20:55General Ledger Report By: Account Code / Apply Date
Quintus

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05/01/2001 thru 05/31/2001, Detail, Non-Zero Accounts, Posted Transactions

Beginning Account Code:3212-000000

Ending Account Code:3262-000000

ACCOUNT CODE	ACCOUNT DESCRIPTION	BALANCE
3212-000000	Massachusetts Use Tax	0.00
Transaction Totals:		0.00
Final Balance:		0.00

3213-000000		California Sales Tax General		Natural Currency		Home / Operational Currency	
Apply Date	Jrnl Control Number Code Originating Comp (if any)	Description (if any)	Code	Debit	Credit	Debit	Credit
05/07/2001	AR JRNL00014245 Quintus		US	0.00	4,035.60	0.00	4,035.60
05/17/2001	AP JRNL00014325 Quintus	State Board1/VCH	US	2,999.00	0.00	2,999.00	0.00
05/24/2001	AR JRNL00014377 Quintus		US	0.00	5,935.11	0.00	5,935.11
Period: << Period 2 >>						2,999.00	9,970.71
Transaction Totals:						2,999.00	9,970.71
Final Balance:							(9,117.99)

3214-000000		California Use Tax General		Natural Currency		Home / Operational Currency	
Apply Date	Jrnl Control Number Code Originating Comp (if any)	Description (if any)	Code	Debit	Credit	Debit	Credit
Transaction Totals:						0.00	0.00
Final Balance:							0.00

3216-000000		New Jersey Sales Tax General		Natural Currency		Home / Operational Currency	
Apply Date	Jrnl Control Number Code Originating Comp (if any)	Description (if any)	Code	Debit	Credit	Debit	Credit
05/11/2001	AP JRNL00014325 Quintus	Sales & Use/VCH	US	291.60	0.00	291.60	0.00
05/18/2001	AR JRNL00014340 Quintus		US	0.00	10,800.00	0.00	10,800.00
Period: << Period 2 >>						291.60	10,800.00
Transaction Totals:						291.60	10,800.00
Final Balance:							(11,091.15)

3217-000000		Texas Sales Tax General		Natural Currency		Home / Operational Currency	
Apply Date	Jrnl Control Number Code Originating Comp (if any)	Description (if any)	Code	Debit	Credit	Debit	Credit
05/16/2001	AP JRNL00014300 Quintus	Comptroller/VCH	US	2,233.68	0.00	2,233.68	0.00
Period: << Period 2 >>						2,233.68	0.00
Transaction Totals:						2,233.68	0.00
Final Balance:							1,111.99

3218-000000		Washington Sales Tax General		Natural Currency		Home / Operational Currency	
Apply Date	Jrnl Control Number Code Originating Comp (if any)	Description (if any)	Code	Debit	Credit	Debit	Credit
Transaction Totals:						0.00	0.00
Final Balance:							(0.00)

3219-000000		Indiana Sales Tax General		Natural Currency		Home / Operational Currency	
Apply Date	Jrnl Control Number Code Originating Comp (if any)	Description (if any)	Code	Debit	Credit	Debit	Credit
05/18/2001	AR JRNL00014338 Quintus		US	2,527.90	0.00	2,527.90	0.00

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04:20:55General Ledger Report By: Account Code / Apply Date
Quintus
05/01/2001 Thru 05/11/2001, Detail. Non-Zero Accounts. Posted Transactions

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Beginning Account Code: 3212-000000

Ending Account Code: 3262-000000

ACCOUNT CODE	ACCOUNT DESCRIPTION	BALANCE
Period: << Period 2 >>		2,527.90 0.00
Transaction Totals:		2,527.90 0.00
Final Balance:		980.00 ✓

3220-000000 Georgia Sales Tax General						(1,184.96)	
Apply Date	Jrnl Control Number	Description	Natural Currency	Home / Operational Currency			
	Code Originating Comp (if any)		Debit	Credit	Debit	Credit	
05/17/2001	AP JRNL00014325	Georgia Dept/VCH US	1,184.96	0.00	1,184.96	0.00	
		Quintus					
05/23/2001	AR JRNL00014366	US	1,000.00	0.00	3,000.00	0.00	
		Quintus					
Period: << Period 2 >>					4,184.96	0.00	
Transaction Totals:					4,184.96	0.00	
Final Balance:							3,000.00

3221-000000 Massachusetts Sales Tax General						(685.72)	
Apply Date	Jrnl Control Number	Description	Natural Currency	Home / Operational Currency			
	Code Originating Comp (if any)		Debit	Credit	Debit	Credit	
05/15/2001	JZ JRNL00014285	To Correct JV#10 US	387.52	0.00	387.52	0.00	
05/17/2001	AR JRNL00014325	Massachuse/VCH04 US	595.20	0.00	595.20	0.00	
		Quintus					
Period: << Period 2 >>					982.72	0.00	
Transaction Totals:					982.72	0.00	
Final Balance:							297.00 ✓

3222-000000 Florida Sales Tax General						2,125.95	
Apply Date	Jrnl Control Number	Description	Natural Currency	Home / Operational Currency			
	Code Originating Comp (if any)		Debit	Credit	Debit	Credit	
Transaction Totals:					0.00	0.00	
Final Balance:							2,125.95

3223-000000 Missouri Sales Tax General						(9,322.36)	
Apply Date	Jrnl Control Number	Description	Natural Currency	Home / Operational Currency			
	Code Originating Comp (if any)		Debit	Credit	Debit	Credit	
Transaction Totals:					0.00	0.00	
Final Balance:							(9,322.36) ✓

3224-000000 Virginia Sales Tax General						0.00	
Apply Date	Jrnl Control Number	Description	Natural Currency	Home / Operational Currency			
	Code Originating Comp (if any)		Debit	Credit	Debit	Credit	
05/17/2001	AP JRNL00014325	Virginia Dep/VCH US	134.02	0.00	134.02	0.00	
		Quintus					
05/24/2001	AR JRNL00014377	US	0.00	225.00	0.00	225.00	
		Quintus					
05/24/2001	AR JRNL00014377	US	0.00	20.25	0.00	20.25	
		Quintus					
Period: << Period 2 >>					134.02	245.25	
Transaction Totals:					134.02	245.25	
Final Balance:							(111.23)

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Quintus
05/01/2001 Thru 05/31/2001, Detail, Non-Zero Accounts, Posted Transactions

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Beginning Account Code: 3212-000000

Ending Account Code: 3262-000000

ACCOUNT CODE	ACCOUNT DESCRIPTION	BALANCE
37 300000	New York Sales Tax General	0.00

Apply Date	Jrnl Control Number Code Originating Comp (if any)	Description	Code	Natural Currency		Home / Operational Currency	
				Debit	Credit	Debit	Credit
05/07/2001	AR JRNL00014245 Quintus		US	0.00	1,634.33	0.00	1,634.33
05/07/2001	AR JRNL00014245 Quintus		US	0.00	1,634.33	0.00	1,634.33
05/15/2001	J2 JRNL00014285	To Correct JV#10 US		0.00	387.52	0.00	387.52
05/16/2001	LF JRNL00014299	Transfer TM from US		41,250.00	0.00	41,250.00	0.00
05/16/2001	AR JRNL00014301 Quintus	Reinstatement: TM US		0.00	41,250.00	0.00	41,250.00
05/16/2001	LF JRNL00014309	Transfer TM from US		0.00	41,250.00	0.00	41,250.00
05/17/2001	AP JRNL00014325 Quintus	NYS Sale/NY/VCH0 US		387.52	0.00	387.52	0.00
05/18/2001	LF JRNL00014337	AR Clean Up US		41,250.00	0.00	41,250.00	0.00
Period: << Period 2 >>						82,887.52	86,156.18

Transaction Totals:

82,887.52 86,156.18

Final Balance:

(3,268.66)

3226-000000	North Carolina Sales Tax General	(54,645.30)
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Transaction Totals:

0.00 0.00

Final Balance:

(54,645.30)

3227-000000	Colorado Sales Tax General	(9,867.52)
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Transaction Totals:

0.00 0.00

Final Balance:

(9,867.52)

3228-000000	Ohio Sales Tax General	(22,791.30)
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Transaction Totals:

0.00 0.00

Final Balance:

(22,791.30)

3229-000000	Pennsylvania Sales Tax General	1,712.17
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Transaction Totals:

0.00 0.00

Final Balance:

1,712.17

3233-000000	Wisconsin Sales Tax General	1,571.25
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Transaction Totals:

0.00 0.00

Final Balance:

1,571.25

3238-000000	Utah Sales Tax General	(1,668.78)
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Apply Date	Jrnl Control Number Code Originating Comp (if any)	Description	Code	Natural Currency		Home / Operational Currency	
				Debit	Credit	Debit	Credit
05/17/2001	AP JRNL00014325 Quintus	Utah State/VCH04 US		1,668.78	0.00	1,668.78	0.00

Period: << Period 2 >>

1,668.78 0.00

Transaction Totals:

1,668.78 0.00

Final Balance:

0.00

3239-000000	Connecticut Sales Tax	(3,420.00)
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Apply Date	Jrnl Control Number Code Originating Comp (if any)	Description	Code	Natural Currency		Home / Operational Currency	
				Debit	Credit	Debit	Credit
05/17/2001	AP JRNL00014325 Quintus	State of Con/VCH US		112.50	0.00	112.50	0.00
05/18/2001	AR JRNL00014340 Quintus		US	0.00	848.45	0.00	848.45

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Quintus
05/01/2001 Thru 05/31/2001, Detail, Non-Zero Accounts, Posted Transactions

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Beginning Account Code: 3212-000000 Ending Account Code: 3262-000000

ACCOUNT CODE ACCOUNT DESCRIPTION BALANCE

Period: << Period 2 >> 112.50 848.45

Transaction Totals: 112.50 848.45

Final Balance: (4,155.95)

3250-000000 Tennessee Sales Tax General 1,579.06

Transaction Totals: 0.00 0.00

Final Balance: 1,579.06

3259-000000 Vermont Sales Tax (0.00)

Transaction Totals: 0.00 0.00

Final Balance: (0.00)

3260-000000 Oklahoma Sales Tax (3,823.31)

Transaction Totals: 0.00 0.00

Final Balance: (3,823.31)

3261-000000 Michigan Sales Tax (337.86)

Apply Date Jnl Control Number Description Natural Currency Home / Operational Currency

Code Originating Comp (if any) Code Debit Credit Debit Credit

05/15/2001 AP JRNLE0014284 Michigan Dep/VCH US 337.86 0.00 337.86 0.00

Quintus

Period: << Period 2 >> 337.86 0.00

Transaction Totals: 337.86 0.00

Final Balance: (0.00)

Report Totals: Debit Credit
98,360.54 108,020.59

Total Number Of Accounts Listed: 24

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Quintus Corporation
Account Reconciliation

QUINTUS

Fiscal Period:

May-01

Subsidiary:

Mustang

Account Number & Name:

Number: 3213-3260

Name: Sales Tax Payable

Prepared By: Lisa Facka

Date: July 2, 2001

Approved By:

Date:

Robert Babe
7/6/01

Recon Cover Sheets

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Quintus Corporation
Mustang Sales Tax Payable - 3213-3262
As of: 5/31/01

Acct #	Description	Balance \$ 4/30/01	Mustang Activity Payments Expenses	Balance \$ 5/31/01	Per GL
3213	California Sales Tax Payable				
	Mar-01 Sales Tax Payable	(1,908.50)		(1,908.50)	
	Mar-01 CM #88,09,01	1,663.99		1,663.99	
	Apr-01 Sales Tax Payable	(858.20)		(858.20)	
	May-01 Sales Tax Payable		(334.80)	(334.80)	
	Credit Memo#98		345.26	345.26	
	Total California Sales Tax Payable	(1,182.71)		(1,182.71)	(1,182.71)
3216	New Jersey Sales Tax Payable				
	Mar-01 Sales Tax Payable	(123.75)		(123.75)	
	Apr-01 Sales Tax Payable	(291.60)		(291.60)	
	Total New Jersey Sales Tax Payable			(415.35)	(415.35)
3218	Indiana Sales Tax Payable				
	Jan-01 Sales Tax Payable	(1,667.25)		(1,667.25)	
	Apr-01 Sales Tax Payable	(100.00)		(100.00)	
	Total Indiana Sales Tax Payable	(1,664.80)		(1,667.25)	(1,667.25)
3720	Georgia Sales Tax Payable				
	Total Georgia Sales Tax Payable	258.48			
3221	Massachusetts Sales Tax Payable				
	Mar-01 Sales Tax Payable	(287.00)		(287.00)	
	May-01 Sales Tax Payable		(907.50)	(907.50)	
	Total Massachusetts Sales Tax Payable	(287.00)		(1,204.50)	(1,204.50)
3222	Florida Sales Tax Payable				
	Mar-01 Sales Tax Payable	(2,155.85)		(2,155.85)	
	Total Florida Sales Tax Payable	(2,155.85)		(2,155.85)	(2,155.85)
3223	Missouri Sales Tax Payable				
	Jul-00 Sales Tax Payable	(32.25)		(32.25)	
	Aug-00 Sales Tax Payable	(433.55)		(433.55)	
	Sept-00 Sales Tax Payable	(511.81)		(511.81)	
	Oct-00 Sales Tax Payable	(1,089.38)		(1,089.38)	
	Jan-01 Sales Tax Payable				
	Total Missouri Sales Tax Payable	(2,046.99)		(2,046.99)	(2,046.99)
3224	Virginia Sales Tax Payable				
	Mar-01 Sales Tax Payable	88.09		88.09	
	Apr-01 Sales Tax Payable	(137.70)		(137.70)	
	Total Virginia Sales Tax Payable	(49.61)		(49.61)	(49.61)
3226	Ohio Sales Tax Payable				
	Jul-01 Sales Tax Payable	(1,183.07)		(1,183.07)	
	Nov-00 Sales Tax Payable	(700.00)		(700.00)	
	Dec-00 Sales Tax Payable	(226.41)	226.41		
	Jan-01 Sales Tax Payable	(330.83)		(330.83)	
	Mar-01 Sales Tax Payable	(918.55)		(918.55)	
	Total Ohio Sales Tax Payable	(5,358.87)		(5,142.24)	(5,142.24)
3229	Pennsylvania Sales Tax Payable				
	May-00 Invoice	(1,237.50)		(1,237.50)	
	Oct-00 Sales Tax Payable				
	Nov-00 Sales Tax Payable				
	Dec-00 Sales Tax Payable	(60.50)		(60.50)	
	Jan-01 Sales Tax Payable	(795.00)		(795.00)	
	Total Pennsylvania Sales Tax Payable	(2,093.00)		(2,093.00)	(2,093.00)
3237	Alabama Sales Tax Payable				
	Oct-00 Sales Tax Payable	(258.60)		(258.60)	
	Total Alabama Sales Tax Payable	(258.60)		(258.60)	(258.60)
3242	Connecticut Sales Tax Payable				
	Jan-01 Sales Tax Payable	(112.50)		(112.50)	
	Total Connecticut Sales Tax Payable	(112.50)		(112.50)	(112.50)
3252	Iowa Sales Tax Payable				
	Oct-00 Sales Tax Payable	(108.00)		(108.00)	
	Total Iowa Sales Tax Payable	(108.00)		(108.00)	(108.00)
3255	Nebraska Sales Tax Payable				
	Feb-01 Sales Tax Payable	(634.73)		(634.73)	
	Total Nebraska Sales Tax Payable	(634.73)		(634.73)	(634.73)
	TOTAL Mustang Sales Tax Payable			(15,072.05)	(15,072.05)
	TOTAL GL			(15,072.05)	
	DIFFERENCE				

Q:\Sales Tax\Reconciliation\Sales Tax Reconciliation FY01\Mustang FY01.xls June-01 3213-3262 Rec Araya

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07/02/2001
04:22:00General Ledger Report By: Account Code / Apply Date
Mustang

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05/01/2001 Thru 05/31/2001, Detail, Non-Zero Accounts, Posted Transactions

Beginning Account Code:3212-400000

Ending Account Code:3262-400000

ACCOUNT CODE	ACCOUNT DESCRIPTION	BALANCE
32 400000	California Sales Tax General	(1,192.77)

Apply Date	Jrnl Control Number Code Originating Comp (if any)	Description	Natural Currency		Home / Operational Currency		
			Code	Debit	Credit	Debit	Credit
05/16/2001	AR JRNL00001214	Mustang	US	0.00	334.80	0.00	334.80
05/17/2001	AR JRNL00001217	Mustang	US	345.26	0.00	345.26	0.00
Period: << Period 2 >>							345.26 334.80
Transaction Totals:							345.26 334.80
Final Balance:							(1,192.31)

3214-400000	California Use Tax General	0.00
Transaction Totals:		0.00 0.00
Final Balance:		0.00

3215-400000	Illinois Sales Tax General	0.00
Transaction Totals:		0.00 0.00
Final Balance:		0.00

3216-400000	New Jersey Sales Tax General	(415.35)
Transaction Totals:		0.00 0.00
Final Balance:		(415.35)

32 000000	Texas Sales Tax General	0.00
Transaction Totals:		0.00 0.00
Final Balance:		0.00

3218-400000	Washington Sales Tax General	0.00
Transaction Totals:		0.00 0.00
Final Balance:		0.00

3219-400000	Indiana Sales Tax General	(1,667.25)
Transaction Totals:		0.00 0.00
Final Balance:		(1,667.25)

3221-400000	Massachusetts Sales Tax General	(297.00)
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Apply Date	Jrnl Control Number Code Originating Comp (if any)	Description	Natural Currency		Home / Operational Currency		
			Code	Debit	Credit	Debit	Credit
05/16/2001	AR JRNL00001223	Mustang	US	0.00	525.00	0.00	525.00
05/24/2001	AR JRNL00001237	Mustang	US	0.00	382.50	0.00	382.50
Period: << Period 2 >>							0.00 907.50
Transaction Totals:							0.00 907.50
Final Balance:							(1,204.50)

31 000000	Florida Sales Tax General	(2,155.95)
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07/02/2001
04:22:00General Ledger Report By: Account Code / Apply Date
Mustang

Page 2

05/01/2001 Thru 05/31/2001, Detail, Non-Zero Accounts, Posted Transactions

Beginning Account Code:3212-400000

Ending Account Code:3262-400000

ACCOUNT CODE ACCOUNT DESCRIPTION BALANCE

Transaction Totals: 0.00 0.00

Final Balance: (2,155.95)

3223-400000 Missouri Sales Tax General (2,046.99)

Transaction Totals: 0.00 0.00

Final Balance: (2,046.99)

3224-400000 Virginia Sales Tax General (49.61)

Transaction Totals: 0.00 0.00

Final Balance: (49.61)

3228-400000 Ohio Sales Tax General (3,368.67)

Apply Date	Jrnl Control Number	Description	Code	Natural Currency	Debit	Credit	Home / Operational Currency	Debit	Credit
05/23/2001	AR JRNL00001230	Mustang	US		226.41	0.00		226.41	0.00

Period: << Period 2 >> 226.41 0.00

Transaction Totals: 226.41 0.00

Final Balance: (3,142.26)

3229-400000 Pennsylvania Sales Tax General (2,093.00)

Transaction Totals: 0.00 0.00

Final Balance: (2,093.00)

3237-400000 Alabama Sales Tax General General (259.60)

Transaction Totals: 0.00 0.00

Final Balance: (259.60)

3242-400000 Connecticut Sales Tax General (112.50)

Transaction Totals: 0.00 0.00

Final Balance: (112.50)

3252-400000 Iowa Sales Tax General General (108.00)

Transaction Totals: 0.00 0.00

Final Balance: (108.00)

3255-400000 Nebraska Sales Tax General General (634.73)

Transaction Totals: 0.00 0.00

Final Balance: (634.73)

Report Totals:	Debit	Credit
	571.67	1,242.30

To Number Of Accounts Listed: 17

02483

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

COPY

IN RE:

QUINTUS CORPORATION, et al,
Debtors

CHAPTER 11

Bankr. No. 01-00501 (MFW)
through No. 01-00503 (MFW)
Jointly Administered

QUINTUS CORPORATION,
MUSTANG.COM, INC., and
ACUITY CORPORATION,

Adversary No. 04-53074 (MFW)

Plaintiffs,

DEPOSITION OF:

vs.

ERIC M. SHERBET

AVAYA, INC.,

Defendant.

TRANSCRIPT of the stenographic notes of the
proceedings in the above-entitled matter, as taken by and
before JANICE D. BURNES, a Certified Shorthand Reporter,
Registered Professional Reporter and Notary Public of the
State of New Jersey, held at the office of REED SMITH, LLP,
Princeton Forrestal Village, 136 Main Street, Suite 250,
Princeton, New Jersey, on Tuesday, November 22, 2005,
commencing at 10:05 in the forenoon.

DOERNER & GOLDBERG, INC
5 Becker Farm Road * Roseland, NJ 07068

973-740-1100
2 Industrial Way West * Eatontown, NJ 07724

A - 263

C - 12

A P P E A R A N C E S:

REED SMITH, LLP
BY: JOHN G. HARRIS, ESQ.
1201 Market Street
Suite 1500
Wilmington, Delaware 19801
Attorneys for Chapter 11 Trustee

SIDLEY, AUSTIN, BROWN & WOOD, LLP
BY: JAMES D. ARDEN, ESQ.
787 Seventh Avenue
New York, New York 10019
Attorneys for Avaya, Inc.

DOERNER & GOLDBERG, INC

5 Becker Farm Road * Roseland, NJ 07068

973-740-1100

2 Industrial Way West * Eatontown, NJ 07724

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1 Q. And you're presently employed by Avaya?

2 A. Yes.

3 Q. And how long have you been employed by Avaya?

4 A. Since July 2000.

5 Q. What are your current responsibilities?

6 A. I'm the vice president and general auditor of
7 Avaya, which means that I am the head of the internal audit
8 group at Avaya.

9 Q. Did you hold that same position in the year
10 2001 when the Quintus Avaya transaction closed?

11 A. No, I did not.

12 Q. What was your position then?

13 A. Corporate counsel, Avaya's law department.

14 Q. And I know that you were an associate at the
15 law firm of Paul Hastings prior to joining Avaya. Is that
16 correct?

17 A. That's correct.

18 Q. What was your main practice there while you
19 were in private practice?

20 A. Just corporate law, mergers and acquisitions,
21 security law.

22 Q. While at Avaya, have you ever handled any other
23 sale acquisitions?

24 A. Yes.

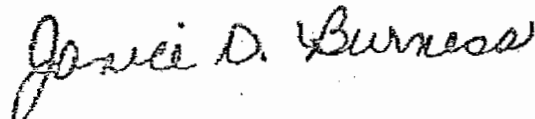
25 Q. And what were those acquisitions?

CERTIFICATE

I, JANICE D. BURNES, a Certified Shorthand Reporter, Registered Professional Reporter and Notary Public of the State of New Jersey, do hereby certify that prior to the commencement of the examination ERIC M. SHERBET was duly sworn by me to testify the truth, the whole truth and nothing but the truth.

I DO FURTHER CERTIFY that the foregoing is a true and accurate transcript of the testimony as taken stenographically by and before me at the time, place and on the date hereinbefore set forth.

I DO FURTHER CERTIFY that I am neither a relative nor employee nor attorney nor counsel of any of the parties to this action, and that I am neither a relative nor employee of such attorney or counsel, and that I am not financially interested in the action.



Certified Shorthand Reporter, License XI00225900
Registered Professional Reporter
Notary Public of the State of New Jersey
I.D. 2015681 Expires 01/29/2008

Dated: December 5, 2005

DOERNER & GOLDBERG, INC
5 Becker Farm Road * Roseland, NJ 07068

973-740-1100
2 Industrial Way West * Eatontown, NJ 07724

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CERTIFICATE OF SERVICE

I, Jeffrey S. Goddess, hereby certify that on May 23, 2007, I electronically filed the foregoing document with the Clerk of the Court using CM/ECF which will send notification of such filing to all registered participants. I further certify that I caused a copy of the foregoing document to be served upon the following persons in the manner indicated:

First Class Mail

(Official Committee of Unsecured Creditors)
Christopher A. Ward, Esquire
The Bayard Firm
222 Delaware Avenue, Suite 900
Wilmington, DE 19899-5130

First Class Mail

Richard Schepacarter, Esquire
Office of the U.S. Trustee
844 King Street, Room 2311
Wilmington, DE 19801

First Class Mail

(Official Committee of Equity Security Holders)
J. Mark Chevallier, Esquire
McGuire, Craddock & Strother, P.C.
Lincoln Plaza, Suite 3550
500 North Akard
Dallas, TX 75201

First Class Mail

Michael S. Etkin, Esquire
Ira M. Levee, Esquire
Lowenstein Sandler PC
65 Livingston Avenue
Roseland, NJ 07068

First Class Mail


(Official Committee of Equity Security Holders)
Thomas E. Biron, Esquire
Blank Rome LLP
One Logan Square
Philadelphia, PA 19103

First Class Mail

(Official Committee of Equity Security Holders)
Bonnie Glantz Fatell, Esquire
Blank Rome LLP
1201 Market Street #800
Wilmington, DE 19801-4226

First Class Mail

Kimberly E.C. Lawson, Esquire
Reed Smith LLP
1201 Market Street #1500
Wilmington, DE 19801-1163



Jeffrey S. Goddess (Del. Bar No. 630)
Jessica Zeldin (Del. Bar No. 3558)
jgoddess@rmgglaw.com
jzeldin@rmgglaw.com
(302) 656-4433